

740-NP

42A740-S9

REVENUE CABINET

KENTUCKY INCOME TAX RETURN

NONRESIDENT OR PART-YEAR RESIDENT

1997

☐ Check if Amended Return

For calendar year or other taxable year beginning _____, 1997, and ending _____, 199__.

| | | | | | | |
|--|---|--|--------------------------------|---------------------------------|--|--|
| Use Kentucky label if correct. Otherwise print or type. | ▶ L A B E L ▶ | Name—Last, First, Middle Initial (Joint return, give both names and initials.) | | Your Social Security Number | | |
| | | Mailing Address (Number and Street Including Apartment Number or P.O. Box) | | Spouse's Social Security Number | | |
| | | City, Town or Post Office | State | ZIP Code | POLITICAL PARTY FUND Designating \$2 will not change your refund or tax due. A. Spouse B. Yourself Democratic (1) <input type="checkbox"/> (4) <input type="checkbox"/> Republican (2) <input type="checkbox"/> (5) <input type="checkbox"/> No Designation (3) <input type="checkbox"/> (6) <input type="checkbox"/> | |
| FILING STATUS (see instructions) | 1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married, filing joint return. 3 <input type="checkbox"/> Married, filing separate returns. Enter spouse's Social Security number above and full name here. _____ | | | | | |
| | CREDITS COMPLETE PAGE 2 OF THIS FORM BEFORE COMPLETING LINES 4 THROUGH 31. | | OFFICIAL USE ONLY 1 2 3 4 5 | | | |
| TAXABLE INCOME | 4 Enter total tax credits claimed on page 2, line 35..... ▶ | | | | | |
| | 5 Enter amount from page 2, line 55, Column A. This is your federal Adjusted Gross Income | | 5 | | | |
| | 6 Enter amount from page 2, line 55, Column B. This is your Kentucky Adjusted Gross Income | | 6 | | | |
| | 7 Nonitemizers : Enter \$900. Skip lines 8(a) and 8(b) (do not prorate) | | 7 | | | |
| TAX | 8 (a) Itemizers : Enter itemized deductions from Kentucky Schedule A, Form 740-NP..... 8(a) | | | | | |
| | (b) Multiply line 8(a) by the percentage (_____ %) from page 2, line 56 | | 8(b) | | | |
| | 9 Subtract line 7 or line 8(b) from line 6. This is your Taxable Income | | 9 | | | |
| | 10 Enter tax from Form 740-NP Tax Table | | 10 | | | |
| See instruc- tions for a detailed description of funds. | 11 Multiply \$20 by number of tax credits claimed (from line 4).11 | | | | | |
| | 12 Multiply line 11 by the percentage (_____ %) from page 2, line 56 | | 12 | | | |
| | 13 Other tax credits (see instructions) | | 13 | | | |
| | 14 Subtract lines 12 and 13 from line 10 | | 14 | | | |
| | 15 Enter Low Income Credit from worksheet in the instructions | | 15 | | | |
| | 16 Subtract line 15 from line 14 | | 16 | | | |
| | 17 Enter Child and Dependent Care Credit from worksheet in the instructions | | 17 | | | |
| | 18 Subtract line 17 from line 16. This is your Income Tax Liability | | 18 | | | |
| | 19 Enter KENTUCKY USE TAX from worksheet in the instructions | | ▶ 19 | | | |
| | 20 Add lines 18 and 19. This is your Total Tax Liability | | 20 | | | |
| | 21 (a) Enter Kentucky income tax withheld as shown on attached 1997 wage and tax statements | | 21(a) | | | |
| | (b) Enter 1997 Kentucky estimated tax payments | | 21(b) | | | |
| | 22 Add lines 21(a) and 21(b) | | 22 | | | |
| | 23 If line 22 is larger than line 20, enter AMOUNT OVERPAID (see instructions) | | 23 | | | |
| | 24 Nature and Wildlife Fund Contribution <input type="checkbox"/> \$2 <input type="checkbox"/> \$5 <input type="checkbox"/> \$10 <input type="checkbox"/> Other _____ Enter amount checked | | 24 | | | |
| 25 Child Victim's Trust Fund Contribution <input type="checkbox"/> \$2 <input type="checkbox"/> \$4 <input type="checkbox"/> Other _____ Enter amount checked | | 25 | | | | |
| 26 Bluegrass State Games and U.S. Olympic Committee Fund Contribution | | 26 | | | | |
| 27 Veterans' Program Trust Fund Contribution | | 27 | | | | |
| 28 Add lines 24 through 27 | | 28 | | | | |
| 29 Amount of line 23 to be CREDITED to your 1998 ESTIMATED TAX | | 29 | | | | |
| 30 Subtract lines 28 and 29 from line 23. Amount to be REFUNDED TO YOU | | 30 | | | | |
| 31 If line 20 is larger than line 22, enter AMOUNT YOU OWE . Attach check for full amount payable to Kentucky State Treasurer. Write your Social Security number and "KY Income Tax—1997" on the check. Place on TOP of wage and tax statements | | 31 | | | | |
| Check <input type="checkbox"/> if Form 2210-K is attached (see instructions) | | | | | | |

Official
Use Only

P B N C F R

➤ **A copy of pages 1 and 2 of your federal income tax return and all supporting schedules must be attached to Kentucky Form 740-NP.**

Were you a resident of Kentucky during 1997? ☐ Yes ☐ No. If yes, number of months _____. List state of residence on December 31, 1997 _____
 List period of Kentucky residency during 1997 _____ to _____. Did you work in Kentucky during 1997? ☐ Yes ☐ No
 Did you file a Kentucky income tax return for 1996? ☐ Yes ☐ No. If no, give reason. _____

RECIPROCAL STATES: If during 1997, you were a full-year resident of IL, IN, MI, OH, VA, WV or WI, see instructions, page 1.

| | | | | |
|--|--|-------------------------------|-----|--|
| CREDITS | 32 (a) Credits for yourself: <input type="checkbox"/> Regular <input type="checkbox"/> Check both if 65 or over <input type="checkbox"/> Check both if blind | Enter number of boxes checked | 32 | |
| | (b) Credits for spouse: <input type="checkbox"/> Regular <input type="checkbox"/> Check both if 65 or over <input type="checkbox"/> Check both if blind | | | |
| | 33 Names of dependent children: (a) _____ (b) _____ (c) _____ (d) _____ Total | 33 | | |
| | 34 Tax credits for other dependents | 34 | | |
| | 35 Add the total number of tax credits claimed on lines 32, 33 and 34 above | 35 | | |
| INCOME | 36 Enter all wages, salaries, tips, etc. (attach wage and tax statements) Do not include moving expense reimbursements | 36 | | |
| | 37 Moving expense reimbursement (attach Schedule ME) | 37 | | |
| | 38 Interest and dividends | 38 | | |
| | 39 Business income or (loss) (attach federal Schedule C or C-EZ) | 39 | | |
| | 40 Capital gain or (loss) (attach federal Schedule D) | 40 | | |
| | 41 Other gains or (losses) (attach federal Form 4797) | 41 | | |
| | 42 (a) Federally taxable IRA distributions, pensions and annuities | 42(a) | | |
| | (b) Pension income exclusion (attach Schedule P) | 42(b) | () | |
| | 43 Rents, royalties, partnerships, estates, trusts, etc. (attach federal Schedule E) .. | 43 | | |
| | 44 Farm income or (loss) (attach federal Schedule F) | 44 | | |
| | 45 Other income (list type and amount) _____ | 45 | | |
| | 46 Combine lines 36 through 45. This is your Total Income | 46 | | |
| | ADJUST- MENTS TO INCOME | 47 IRA deduction | 47 | |
| | 48 Moving expenses (attach Schedule ME) | 48 | | |
| 49 Deduction for one-half of self-employment tax | 49 | | | |
| 50 Self-employed health insurance deduction | 50 | | | |
| 51 Keogh retirement plan and self-employed SEP deduction | 51 | | | |
| 52 Penalty on early withdrawal of savings | 52 | | | |
| 53 Alimony paid (recipient's name and Social Security number) _____ | 53 | | | |
| 54 Add lines 47 through 53. Total adjustments to income | 54 | | | |
| 55 Subtract line 54 from line 46. This is your Adjusted Gross Income | 55 | | | |
| 56 Divide line 55, Column B, by line 55, Column A. If amount is equal to or greater than 100%, enter 100%. This is your Percentage of Kentucky Adjusted Gross Income to Federal Adjusted Gross Income | 56 | ____ % | | |

I, the undersigned, declare under penalties of perjury that I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I also understand and agree that our election to file a joint return under the provisions of Regulation 103 KAR 17:020 will result in refunds being made payable to us jointly and in each of us being jointly and severally liable for all taxes accruing under this return.

➤ Your Signature (If joint return, both must sign.) ➤ Spouse's Signature ☎ Telephone Number (daytime) Date Signed

Typed or Printed Name of Preparer Other than Taxpayer

Social Security or Firm I.D. Number of Preparer

Date

➤ **Mail refund returns to Revenue Cabinet, Frankfort, KY 40618-0006.**
Mail returns with payment to Revenue Cabinet, Frankfort, KY 40619-0008.

➤ **Make check payable to Kentucky State Treasurer.**